

MISCELLANEOUS ACCOUNTING PROCEDURES



OVERVIEW



- Ammunition
- Packaged Operational Rations (POR's)
- Individual Clothing





STATEMENT OF ANNUAL REQUIREMENT

- Submitted to the Ammunition Supply Point
- Submitted to ensure availability of ammo to support an organization

REQUIREMENTS FOR SUBMISSION

- Based on an organization yearly training plan
- Material Requirement Report submitted 90 day prior to start of new fiscal year
- Reports that cannot be submitted, notify ASP 30 day in advanced



REQUISITIONING AMMUNITION

- Submit a DD 1348 or NAVMC 10694
- Document Identifier Code AOD

REFERENCE: UM4400-124 PAGE 3-10-16

REQUIREMENTS

- Submit request 5 days prior to pick-up
- Commander or designated representative must sign the back of original copy



RECEIPTING

- Authorized recipients will sign receipt on day ammunition is received
- Signed copy will be maintained in the organizations files
- Receipt of ammunition will be annotated on the NAVMC 10774



STORAGE

- 2000 cartridges for regular establishment
- 200 cartridges for reserves
- Only limited authorized qty's may be stored in units armory
- Must be separated from weapons in locked container

SECURITY

- Ammo used for security reason reasons will be accounted for by using NSN/Lot number Record (NAVMC 10774)

(FRONT)

COND

DESCRIPTION

COND

BROUGHT FORWARD

RETENTION

- The NAVMC 10774 must be maintained on file for 3 years.

REFERENCE: MCO 4400-150 PAGE 7-6

ISSUE OF SECURITY AMMO

- Equipment Custody Record
- (NAVMC 10359)



NOTICE OF AMMO RECLASSIFICATION (NAR)

- Issued to user when there may be a defect in a particular type/lot number of ammunition



PACKAGE OPERATIONAL RATIONS (POR's)

- Designed for feeding of individuals in a training environment
- Tactical situation



ALLOWANCES

- Submitted to HQMC based on actual needs for field training

REQUESTS

- Submit request in letter format to issuing activity
- State number of POR's required for personnel on meal card and comrats
- Local SOP will dictate the actual issuing of POR's/MRE's

REQUEST CONT'D

- AOA walk-thru transactions are provided to issuing activity prior to issue
- POR's/MRE's can also be ordered thru ATLASS via ZOA transaction



MEMORANDUM

Date: 10 Jan 0*

From: Supply Officer, 3rd Battalion, 8th Marines

To: Rations Platoon

Subj: REQUEST FOR MRE'S

1. Request 360 meals for exercise Bushido. Pickup day will be 30 Jan 0*
2. Point of contact for information is GySgt Russell at extension x-0838.

C. H. JOHANSEN

2ndLt

USMC

EXAMPLE

CHARGES

- Personnel on comrats will be charged rates
- Sale of POR's are discouraged in the field
- Marines on comrats are placed on field duty status prior to departing for the field

RECEIPT

- Local SOP will dictate receipt procedures of POR's

REFERENCE: MCO 10110.40 PAGE 16

STOCK RECORD AND INVENTORY CONTROL CARD (NAVMC 708)

DATE	DOCUMENT NUMBER	TYPE OF TRANSACTION	QUANTITY INCREASE	QUANTITY DECREASE	UNSERV.	CUM.RECUR. DEMAND	AVAILABLE FOR ISSUE	ACCOUNTABLE BALANCE	EXPECTED RECEIPTS			
									DATE OF DOCUMENT	DOCUMENT NUMBER	QUANTITY	
		BROUGHT FORWARD										
9312	9312M001	B6K	2688				2688	2688	9312	0001 9	224	
9312	9312-M002	B7A		2300			388	388			224	
9312	9312-M003	B7Y		388			0	0				
		CARRIED FORWARD										
INVENTORY CONTROL DATA												
UNIT PACK		UNIT PRICE		OPDEPSTK	MOUNT OUT	SAFETY LEVEL		LEAD TIME	REORDER POINT		OPER-LEVEL	REQN-OBJ
BX/ML(12 ML PER BX)		1.88		QTY	QTY	MONTHS	QTY	MONTHS	MONTHS	QTY	MONTHS	QTY
AMRD		TA	PC									
<input type="checkbox"/> NONEXPEN- ABLE ITEM	<input type="checkbox"/> CONTROLLED EXPENDABLE ITEM	<input type="checkbox"/> EXPENDABLE ITEM	MFG CODE		SUBSTITUTE ITEM							
STOCK NUMBER			ITEM NAME					UNIT	SFA	ASA	ALLOWANCE	OBLIG
8970001491094			MEALS READY TO EAT (MRE)					BX/ ML				

NAVMC 708

CUSTODY RECEIPT CONTROL RECORD (NAVMC 713)

NAVMC 713

DATE	RESPONSIBLE UNIT ACCOUNT NO.	INCREASE	DECREASE	BALANCE	RESPONSIBLE UNIT ACCOUNTS									
					8236 5/94	8236 5/94								
9312	RECT FM SMU	2688		2688	576	2112								
9312	B7A(H&S)		2300	388	388	0								
9312	B7Y(H&S)		388	0	0	0								
		CARRIED FORWARD			ITEM NAME	MEALS READY TO EAT (MRE)								



ISSUING POR's

- Only made to authorized personnel
- Authorized for training
- Field exercises
- Disaster reasons

GOVERNMENT EXPENSE

- Meal Verification Record (NAVMC 10789)
- Used to record the receipt POR's
- Used for individual authorized subsistence of kind (comrats)
- Will be filled out in black ink only!!

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9

MEAL VERIFICATION RECORD (10110)
NAVMC 10789 (REV. 10-92) (EF) S/N: 01 094F-064-2400
(7-87 EDITION WILL BE USED)

DATE: 7 Nov99

TYPE OF MEAL (Check applicable box)

☐ BREAKFAST ☐ LUNCH ☐ DINNER ☐ BRUNCH ☐ NIGHT MEAL ☒ OTHER (specify) MRE

CATEGORY OF PERSONNEL (Check applicable box)

<input checked="" type="checkbox"/> X	MARINE CORPS REGULAR	AIR MARINE REGULAR	COAST GUARD	ROTC (Specify Service)	OTHER (Specify)
	MARINE CORPS RESERVE	AIR MARINE RESERVE	NATIONAL GUARD (Specify Service)	FOREIGN (Specify)	
	NAVY REGULAR	AIR FORCE REGULAR	CADET (Specify Service)	OFFICER PATROOL CHECK KAG (Specify)	
	NAVY RESERVE	AIR FORCE RESERVE			

SOCIAL SECURITY NUMBER	COMMAND OR UNIT	SOCIAL SECURITY NUMBER	COMMAND OR UNIT
1	"I acknowledge receipt of 2300 meals	33	
2	(POR's) for ONE HUNDRED NINETY TWO Marines	34	
3	who are entitled to SIK for 7 Nov99	35	
4	(B2 Marines consuming 3 MRE's	36	
5	per day)."	37	
6		38	
7		39	
8	James D. Davis	40	
9		41	
10	James D. Davis	42	
11		43	
12	GySgt USMC	44	
13		45	
14		46	
15		47	
16		48	
17		49	
18		50	
19		51	
20		52	
21		53	
22		54	
23		55	
24		56	
25		57	
26		58	
27		59	
28		60	
29		61	
30		62	
31		63	
32		64	

BLOCK SIGNATURE METHOD

- Authorized for individuals that are on subsistence of kind (meal card)
- Sign statement will be made by the individual responsible for the group
- Used to alleviate administrative burden

CASH MEAL SHEET (NAVMC 10298)

- Used by personnel who are on comrats

DINING FACILITY NO	SERVING DATE	SERIAL NO
	7 Nov99	120215

1
0
2
9
8

[illegible]



STORAGE OF POR's

- 30 day storage by Using Unit



ACTUAL STORAGE

- Time and temperature are the most important factors



INSPECTION

- Responsibility for the conduct of periodic inspections are assigned to food inspectors



RETENTION PERIODS FOR POR RECORDS

- NAVMC 708's, 713's, 10789's, and 10298 forms, will be maintained of file for 2 years



SUBMISSION OF MONTHLY POR REPORT

- All organizations, using units, and activities that consume POR's, must submit a monthly POR report



AUTHORIZED ALLOWANCES

- Minimum requirement for authorized clothing allowance are posted in the MCBuI 10120 series.

REFERENCE: MCBuI 10120 SERIES

NAVMC 604/604B

- Requisition and issue form
- NAVMC 604 is used for issuing clothing to males
- NAVMC 604b is used to issue clothing to females

NAVMMC
604

COMBINED INDIVIDUAL CLOTHING REQUISITION AND ISSUE SLIP (MEN'S) (10120)

NAVME 604 Rev. 4-94 (EF) (3-90 EDITION MAY BE USED UNTIL SUPPLY IS EXHAUSTED)

SN: 0109-LF-062-9700 U/I: PADS OF 100

NAME (Last, Middle Initial) Done, Ignacio M.				GRADE CPL		SSN 339 44 9559		DATE 9 Nov 9*	
IT IS REQUESTED THAT THE BELOW LISTED ARTICLES BE FURNISHED FOR MY PERSONAL USE:				ACRCDU 8 Nov 03		SIGNATURE Ignacio M. Done			
QUAN TITY	SIZE	ITEM	UNIT PRICE	TOTAL	QUAN TITY	SIZE	ITEM	UNIT PRICE	TOTAL
		BAG, DUFFEL, WCARRYING STRAP							
		BELT, TROUSERS, WEB, KHAKI							
		BOOTS, COMBAT, BLACK LEATHER							
		BOOTS, HOT WEATHER, TROP, COMBAT GREEN OR BLACK							
		BUCKLE, FIBELT, WEB, KHAKI							
		BUCKLE, FIBELT (COAT)							
		BUTTON, INSIGNIA, BLACK, 27-L, SCREW- POST							
		CAP, GARRISON, MAN'S, ALL SEASON, GREEN							
		CAP, COMBAT, CAM PAT, HOT WEATHER							
		CLASP, NECKTIE							
		COAT, MAN'S, ALL-SEASON, GREEN/WBELT							
		COAT, COMBAT, CAM PAT, HOT WEATHER							
		COAT, MAN'S, ALL-WEATHER							
		CROWN, SERVICE CAP, ALL-SEASON, GREEN							
		DRAWERS, MAN'S, COTTON, WHITE, PR.							
		GLOVES, LEATHER, BLACK, PR.							
		INSIGNIA, BOFS, COLLAR, BLACK, PR.							
		INSIGNIA, BOFS, CAP, BLACK, LEFT							
		INSIGNIA, BOFS, CAP, BLACK, SCREWPOST							
		INSIGNIA, GRADE, EP, PLASTIC, BLACK, PR.					BLUE UNIFORM		
		INSIGNIA, GRADE, EP, GREEN ON SCARLET, PR.			2		BELT, COAT, MAN'S, COTTON/WHITE		
		INSIGNIA, GRADE, EP, GREEN ON KHAKI, PR.					BUTTON, INSIGNIA, GOLD, 27-L, SCREWPOST		
		NAME TAPES, FICAM COAT AND TROUSERS			2	40Reg	COAT, MAN'S, ALL-SEASON, BLUE		
		NECKTIE, KHAKI			2	7 1/2	CROWN, SERVICE CAP, WHITE		
		SERVICE TAPES, FICAM COAT			1	7 1/2	FRAME, SERVICE CAP		
		SHIRT, MAN'S, POLYWOOL, KHAKI, OLS			2	LG	GLOVES, CLOTH, WHITE, PR.		
		SHIRT, MAN'S, POLYWOOL, KHAKI, SS			1		INSIGNIA, BOFS, GOLD, CAP, SCREWPOST		
		SHOES, DRESS, MEN'S, BLACK, LEATHER, PR.			1		INSIGNIA, BOFS, GOLD, COLLAR, PR.		
		SOCKS, MEN'S, BLACK, PR.			2		INSIGNIA, GRADE, EP, GOLD ON SCARLET, PR.		
		SOCKS, WOOL, CUSHION SOLE, BLACK, PR.			2		STRIPE, TROUSERS, SCARLET		
		STRIPE, SERVICE, GREEN ON SCARLET, PR.			4	33Reg	TROUSERS, MEN'S, ALL-SEASON, BLUE, PT.		
		SWEATER, PULL-OVER, OLIVE GREEN			1		WAISTPLATE, XXXX insignia w/o wreath		
		TROUSERS, COMBAT, CAM PAT, HOT WEATHER					WAISTPLATE, INSIGNIA, SNCO		
		TROUSERS, MEN'S, LL-SEASON, GREEN							
		TRUNKS, GENERAL PURPOSE, OLIVE GREEN							
		UNDERSHIRT, MAN'S, COTTON, WHITE, CREW NECK							
		UNDERSHIRT, MAN'S, COTTON, BROWN							
		DECAL, MARINE CORPS EMBLEM							
TOTAL CARRIED FORWARD					TOTAL ISSUE				
APPROVED: The individual named hereon is authorized to draw the clothing requested under the type issue indicated:					DATE _____				
XX	ISSUE IS ON AN INITIAL BASIS				I acknowledge receipt of articles indicated above and accept these items as fitting property, or appropriate alterations have been prescribed. <input type="checkbox"/> (mark X if applicable: I HEREBY CONSENT TO CHECKAGE OF MY PAY ACCOUNT IN THE AMOUNT INDICATED UNDER TOTAL ISSUE. SIGNATURE: _____ I CERTIFY that I have witnessed the issue of the clothing enumerated above and that issues have been made in the manner indicated. Outer articles of clothing issued are the proper size, or appropriate alterations have been prescribed. _____ Witnessing Officer's Signature (when required)				
	SUPPLEMENTARY AND/OR REPLACEMENT ISSUE BASIS								
	CHECKAGE SALE								
	O6MMC FUNDED ISSUE								
_____, USMC (COMMANDING OFFICER'S SIGNATURE) Commanding COMMANDING OFFICER M21810 2D AAV BN, 2D MARDIV CAMP LEJEUNE, NC 28542 (Insert office stamp of issuing office)									
TO BE COMPLETED, AS APPROPRIATE, BY THE ISSUING ACTIVITY:									
FUNCTIONAL ACCOUNT NUMBER: _____					ACTIVITY ACCOUNTING NUMBER: _____				
FUND CODE: _____					JOB ORDER NUMBER: _____				

NAVMC 604/604B PROVIDES

- Method by which the C.O. can request uniform clothing
- Source document for the NAVMC 631
- Signed receipt for clothing
- Official documentation to SRB/OQR

AUTHORIZATIONS

- A NAVMC 604/604b cannot be processed without authorization
- Authorization is granted by the C.O.

NAVMC 631 AND 631A

- Record of clothing issued
- NAVMC 631 is used for men's clothing issue
- NAVMC 631a is used for females clothing issue

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INDIVIDUAL CLOTHING RECORD (MEN'S) (10120)
NAVMC 631 Rev. 5-89 (EF) (7-86 edition may be used)
SN: 0109-LF-063-0101 U/I: PADS OF 100

NAVMC 631

NAVMC 631 (REV 5-89) (EF) (BACK)

CERTIFICATE NO. 1							
(CERTIFICATE TO BE USED BY SELECTED MARINE CORPS RESERVE UNITS)							
I CERTIFY that the issue, recovery, inventory, or combination thereof, as attested to by me below, was duly made in the amounts or with the results indicated: (Duplicate NAVMC 604 form supporting the issue has been destroyed.)							
DATE MADE	ORGANIZATION WHERE MADE	ISSUE PER COL. NO.	RECOVERY PER COL.	ON HAND PER COL.	ATTESTED TO BY	DATE ATTESTED	

CERTIFICATE NO. 2	
(CERTIFICATE TO BE USED BY SELRES UNITS FOR INVENTORY PRIOR TO TRANSFER OF MEMBER TO EXTENDED ACTIVE DUTY)	
ORGANIZATION	DATE:
I CERTIFY that the quantities indicated in column 1 are on hand prior to transfer of subject member to extended active duty.	
<div style="text-align: right;"> _____ USMC (Inventory officer's signature) </div>	

CERTIFICATE NO. 3	
(CERTIFICATE FOR ISSUE MADE MEMBER OF MCR UPON REPORTING FOR EXTENDED ACTIVE DUTY)	
ORGANIZATION	DATE:
I CERTIFY that the issue listed in column 5 was made on indicated date, bringing total of clothing in possession of subject member to prescribed minimum allowance for personnel on active duty: (Duplicate NAVMC 604 for supporting the issue has been destroyed.)	
<div style="text-align: right;"> _____ USMC (Witnessing officer's signature) </div>	

CERTIFICATE NO. 4							
(CERTIFICATE REGARDING ISSUE/INVENTORY MADE (FOR PERSONNEL ON ACTIVE DUTY ONLY))							
I CERTIFY that the issue or inventory (or combination thereof) as attested to by below was duly made in the amounts or with the results indicated: (Duplicate NAVMC 604 form supporting the issue has been destroyed)							
DATE MADE	ORGANIZATION WHERE MADE	ISSUE PER COLUMN NUMBER	ON HAND PER COLUMN NUMBER	IF SUPPLEMENTARY ISSUE INDICATE TYPE	ATTESTED TO BY	DATE ATTESTED	
9 Nov 9*	2d AAV BN, 2d MARDIV, CLNC	13		BLUES X		9 Nov 9*	

CERTIFICATE NO. 5	
(CERTIFICATES REGARDING CLOTHING STORAGE DATA)	
Date Inventoried and Stored	Stored At
INVENTORY AND STORAGE:	
I CERTIFY that quantities of clothing indicated in column 6 represent actual amounts of clothing inventoried by me and stored as indicated above.	
ATTEST: _____ USMC <div style="display: flex; justify-content: space-between;"> (Member's signature) (Witnessing officer's signature) </div>	
RETURN DIRECT TO MAN:	
I CERTIFY that I have this date received the articles of clothing indicated in column 6 in the same quantity and condition as they were in when placed in storage: (Issue per column made to compensate for discrepancies discovered) or (See NAVMC 604 _____ attached for items due member).	
ATTEST: _____ USMC <div style="display: flex; justify-content: space-between;"> (Member's signature) (Witnessing officer's signature) </div>	
SHIPPED TO MAN:	
I CERTIFY that the clothing listed in column 6 was shipped this date, at Government expense, to:	
CONSIGNEE _____	
ADDRESS _____	
<div style="text-align: right;"> _____ USMC (Witnessing officer's signature) </div>	

NAVMC 631/631A PROVIDES

- Record of clothing issue to Reserve Personnel
- Transfer of personnel to and from combat areas
- All active duty serving in special duty assignments
- **Records will be maintained in the SRB/OQR**



TYPES OF CLOTHING ISSUES

- Initial issue
- Supplementary and/or replacement issue



TYPES OF ISSUES CONT'D

- Checkage Sales
- Operations and Maintenance Marine Corp Funded Issue
- Miscellaneous issue
- Burial of deceased active duty Marines

CLOTHING ISSUE FOR RESERVISTS

- In-Kind system (meaning one-for-one exchange)
- No cost to reservist (free issue)
- Use of the NAVMC 604/604b and 613/613a for issuing clothing

RECOVERED CLOTHING

- Will be laundered or dry cleaned
- Given priority of issue over new items
- Unserviceable uniform articles will be disposed of



The background is a solid dark blue. A thin, light blue curved line starts from the left edge and arcs downwards towards the center. A larger, lighter blue triangular shape is positioned in the lower right quadrant, with its hypotenuse facing towards the center of the slide.

PRACTICAL APPLICATION

SUMMARY

- Ammunition
- Packaged Operational Rations (POR's)
- Individual Clothing

There are two kinds of people...

MARINES



WAGG BROTHERS

